



# SCHEDULE OF DIRECT SHIPMENTS OF ALCOHOLIC BEVERAGES TO NORTH DAKOTA CONSUMERS

OFFICE OF STATE TAX COMMISSIONER

SFN 22943 (9-03)

For calendar year \_\_\_\_\_

Name of Permit Holder		ND Permit #	
Address:	City:	State:	Zip Code:
Prepared By:		Preparer Telephone Number and extension:	

(Submit with Annual Direct Shipper's Liquor Tax Report)										
Date Shipped	Invoice #	Customer Name	Destination		Brand Name	Alcohol	Distilled Spirits	Sparkling/Wine Champagne	Wine 17-24% Alcohol By Volume	Wine Under 17% Alcohol By Volume
			City	State						
Total volume for each column .....										
If total volume is in liters, enter wine (US) gallons here (total liters times 0.26417) .....										

## **Instructions for Schedule**

A direct shipper who ships alcoholic beverages to a North Dakota consumer must complete this Schedule and send it, together with an annual direct shipper's liquor tax report, to the State Tax Commissioner on or before January 15 following the calendar year during which the shipments were made. The schedule must cover all shipments for a calendar year. If no shipments were made, this schedule is not necessary.

For each invoice, enter: The invoice number  
The date the alcoholic beverages were shipped  
The total volume for each of the product categories.

Enter the total volume for each product category column. If the entries are in liters, convert them to wine gallons. Wine gallons are US non-metric gallons.

For purposes of this report, the following definitions apply:

“Alcohol” means neutral spirits distilled at or above one hundred ninety degrees proof, whether or not such product is subsequently reduced, for nonindustrial use.

“Distilled spirits” means any alcoholic beverage that is not beer, wine, sparkling wine, or alcohol.

“Sparkling wine” means wine made effervescent with carbon dioxide. (Include champagne in this category.)

“Wine” means the alcoholic beverage obtained by fermentation of agricultural products containing natural or added sugar or such beverage fortified with brandy and containing not more than twenty-four percent alcohol by volume.